



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DELAFIELD WATER UTILITY

Principal Office: 500 GENESEE STREET
DELAFIELD, WI 53018

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MARILYN CZUBKOWSKI of _____
(Person responsible for accounts)

_____, DELAFIELD WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/28/2003
(Signature of person responsible for accounts)	(Date)

CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DELAFIELD WATER UTILITY**Utility Address:** 500 GENESEE STREET
DELAFIELD, WI 53018**When was utility organized?** 8/15/1994**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MARILYN CZUBKOWSKI**Title:** CLERK**Office Address:**500 GENESEE STREET
DELAFIELD, WI 53018-1817**Telephone:** (262) 646 - 6220**Fax Number:** (262) 646 - 6223**E-mail Address:** MCZUBKOWSKI@CI.DELAFIELD.WI.US

Individual or firm, if other than utility employee, preparing this report:

Name: KEVIN KRYSINSKI**Title:** CPA**Office Address:** JOHNSON BLOCK AND CO., INC.6314 ODANA ROAD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** KEVINK1@JOHNSONBLOCK.COM

President, chairman, or head of utility commission/board or committee:

Name: MR. PAUL CRAIG**Title:** MAYOR**Office Address:**500 GENESEE STREET
DELAFIELD, WI 53018-1817**Telephone:** (262) 646 - 6220**Fax Number:** (262) 646 - 6223**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: KEVIN KRYSINSKI**Title:** CPA**Office Address:** JOHNSON BLOCK AND CO., INC.
6314 ODANA ROAD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** KEVINK1@JOHNSONBLOCK.COM**Date of most recent audit report:** 3/6/2002**Period covered by most recent audit:** 12/01/2001-12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MR MATT CARLSON**Title:** ADMINISTRATOR**Office Address:**
500 GENESEE STREET
DELAFIELD, WI 53018-1817**Telephone:** (262) 646 - 6220**Fax Number:** (262) 646 - 6223**E-mail Address:** CITYDFLD@EXECPC.COM

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:MR PAUL CRAIG, MAYOR
MR LINDA KUKLINSKI, ALDERPERSON
MR MAURICE MATHEY, ALDERPERSON
MR RON MISKELLEY, ALDERPERSON
MS LINDA QUARTARO, ALDERPERSON
MR MIKE ROBERTS, ALDERPERSON
MR ERV SADOWSKI, ALDERPERSON
MR PHILIP SCHUMAN, ALDERPERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	450,709	338,741	1
Operating Expenses:			
Operation and Maintenance Expense (401)	66,038	58,013	2
Depreciation Expense (403)	72,541	71,843	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,383	59,496	5
Total Operating Expenses	140,962	189,352	
Net Operating Income	309,747	149,389	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	309,747	149,389	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	16,439	21,687	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	16,439	21,687	
Total Income	326,186	171,076	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	326,186	171,076	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	40,687	56,003	13
Amortization of Debt Discount and Expense (428)	1,485	5,530	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	42,172	61,533	
Net Income	284,014	109,543	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	472,996	363,453	19
Balance Transferred from Income (433)	284,014	109,543	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	757,010	472,996	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON LOCAL GOVERNMENT INSURANCE POOL	16,439	4
Total (Acct. 419):	16,439	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	450,709	0	0	0	450,709	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	450,709	0	0	0	450,709	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,725,832	3,705,991	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	421,832	349,916	2
Net Utility Plant	3,304,000	3,356,075	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	8,957	167,965	8
Temporary Cash Investments (132)	734,797	749,622	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	97,039	86,583	11
Other Accounts Receivable (143)	661	1,741	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	2,009	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	841,454	1,007,920	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,150	13,635	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	12,150	13,635	
Total Assets and Other Debits	4,157,604	4,377,630	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,668,139	1,668,139	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	757,010	472,996	23
Total Proprietary Capital	2,425,149	2,141,135	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	945,000	1,396,000	26
Total Long-Term Debt	945,000	1,396,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	582	3,631	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	57,560	31
Interest Accrued (237)	3,243	13,428	32
Other Current and Accrued Liabilities (238)	1,253	675	33
Total Current and Accrued Liabilities	5,078	75,294	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	782,377	765,201	38
Total Liabilities and Other Credits	4,157,604	4,377,630	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,725,832	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,725,832	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	421,832	0	0	0	9
Total Accumulated Provision	421,832	0	0	0	
Net Utility Plant	3,304,000	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	349,916				349,916	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	72,541				72,541	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	72,541	0	0	0	72,541	13
Debits during year						14
Book cost of plant retired	625				625	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	625	0	0	0	625	19
Balance End of Year	421,832	0	0	0	421,832	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED DEBT ISSUANCE EXPENSE (2000 GO NOTE)	1,214	428	9,712	1
UNAMORTIZED DEBT ISSUANCE EXPENSE (2001 GO NOTE)	271	428	2,438	2
Total			12,150	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,668,139	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,668,139</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--------------------------------------------	----------------------------------	-----------------------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
WATER GO NOTE	12/19/2001	12/01/2011	3.67%	300,000	1
WATER GO NOTE	12/01/2000	12/01/2010	4.68%	645,000	2
Total for Account 224				945,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	57,560	1
Accruals:		
Charged water department expense	2,383	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	2,383	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,033	7
PSC Remainder Assessment	350	8
Other (explain):		
3/4/02 COMMON COUNCIL APPROVED ONE YEAR ADVANCE NOTICE ON CHANGE IN	57,560	9
Total payments and other debits	59,943	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1994 GO PROMISSORY NOTE	13,428		13,428	0	3
2000 GO PROMISSORY NOTE		31,587	29,044	2,543	4
2001 GO PROMISSORY NOTE		9,100	8,400	700	5
Subtotal	13,428	40,687	50,872	3,243	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	13,428	40,687	50,872	3,243	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	765,201	0	0	0	0	765,201	1
Add credits during year:							
For Services	0					0	2
For Mains	13,676					13,676	3
Other (specify):							
HYDRANTS	1,000					1,000	4
CITY WATER CONNECTION FEE	2,500					2,500	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	782,377	0	0	0	0	782,377	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	97,039	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	97,039	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS WATER RECEIVABLES	661	11
Total (Acct. 143):	661	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,715,911	0	0	0	3,715,911	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	385,874	0	0	0	385,874	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	773,789	0	0	0	773,789	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,556,248	0	0	0	2,556,248	
Net Operating Income	309,747	0	0	0	309,747	8
Net Operating Income as a percent of Average Net Rate Base	12.12%	N/A	N/A	N/A	12.12%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,668,139	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	615,003	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,283,142	
Net Income		
Net Income	284,014	5
Percent Return on Proprietary Capital	12.44%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

WATER GO NOTE 12/19/2001: DEBT PROCEEDS WERE REALLOCATED BASED UPON FINAL AUDIT

Contributions in Aid of Construction (Account 271) (Page F-17)

\$2,500 contribution in aid of construction for City water connection fee was a prepayment for the Purity Office Building.

Signature Page (Page ii)

Johnson Block & Co., Inc.
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT

City of Delafield
Delafield, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Delafield Water Utility as of December 31, 2002 in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designated for those who are not informed about such differences.

Johnson Block & Co., Inc.
March 29, 2003

6314 Odana Road, Madison, WI 53719 Phone: (608) 274-2002
Fax (608) 274-4320

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Elaine,

This is in response to your email of June 25, 2003 regarding the Delafield Municipal Water Utility annual report.

1. Account 418, Nonoperating Rental Income, Page F-2, has an entry described as Rentsin the amount of \$17,176. Please describe more fully what this rent is derived from since there is not any nonutility plant reported in the PSC annual report. Please note that revenue associated with cellular antenna rentals or other rentals of property dedicated to utility operations shall be recorded in Account 474, Other Water Revenues.

I have revised the annual report schedule F-2 deleting this item. It's an accounting entry that was made to reflect contributed capital as a revenue for the audit report. The offsetting debit is what is reflected in #2 below. I adjusted Accounts Payable by \$1 on the Balance Sheet (F-5) to account for the rounding difference.

2. Account 435, Miscellaneous Debits to Surplus, Page F-2, has an entry described as Audit Adjustmentsin the amount of \$17,175. Please describe more fully the major items that total the reported \$17,175.

I have revised the annual report schedule F-2 deleting this item. It's an accounting entry that was made to reclassify contributed capital that was recorded as a revenue for the audit report. The offsetting credit is what is reflected in #1 above. I adjusted Accounts Payable by \$1 on the Balance Sheet (F-5) to account for the rounding difference.

3. Account 474, Other Water Revenues, Page W-4, has an entry described as 2001 Tax Equivalent Forgivenessin the amount of \$57,560. Amounts forgiven for tax equivalent are to be reported in account 434, Miscellaneous Credits to Surplus. Please follow this in the future.

Item noted.

4. For the tax equivalent computation on page W-9, the tax equivalent is set at zero dollars and the explanation on page W-19 is 3/4/02 common council approved one year advance notice on change in tax equivalent. Since the amount payable for the 2001 tax equivalent was recorded as forgiven in 2002 also (see item #3 above), it is not clear by this statement that 2001 payable in 2002 was to be forgiven as well as the 2002 computed tax equivalent expense was to be set at zero dollars. Please confirm that both are appropriate. It would be helpful if a copy of the common council resolution or of the minutes of the meeting could be submitted also.

Attached are the March 4, 2002 board minutes reflecting the one year advance notice related to tax equivalent. It is not specifically stated that the 2001 was forgiven and that the 2002 equivalent was set at zero; however, it can be implied.

FINANCIAL SECTION FOOTNOTES

5. Account 271, Contributions in Aid of Construction, Page F-17, reports an entry for \$2,500 described as City Water Connection Fee. Since both Account 345, Services (page W-8), and Services (page W-16) do not report any changes in 2002, please describe this item more fully.

The \$2,500 was a prepayment of water connection fees for the Purity Office Building. Hookup has not yet taken place.

I have added footnotes to the Contributed Capital (F-17) and Services (W-16)

6. Account 348, Hydrants (page F-9), reports \$625 in retirements, however, Hydrants (page W-18) do not report any units removed during 2002. Please explain more fully.

The \$625 in retirements was reflected in Account 346 Meters not Account 348 Hydrants. No changes were made.

I have made the changes to the report and resubmitted the report to the PSC. If you do not get the revised report or have any additional questions, please contact me at (608) 274-2002.

Kathy Schnelle

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		392,708	1
Total Sales of Water		392,708	
Other Operating Revenues			
Forfeited Discounts (470)		441	2
Other Water Revenues (474)		57,560	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		58,001	
Total Operating Revenues		450,709	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		52,457	5
General Operating Expenses (680-690)		13,581	6
Total Operation and Maintenance Expenses		66,038	
Other Operating Expenses			
Depreciation Expense (403)		72,541	7
Amortization Expense (404)			8
Taxes (408)		2,383	9
Total Other Operating Expenses		74,924	
Total Operating Expenses		140,962	
NET OPERATING INCOME		309,747	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential				4
Commercial	69	33,710	135,170	5
Industrial				6
Total Metered Sales to General Customers (461)	69	33,710	135,170	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	72		253,955	8
Other Sales to Public Authorities (464)	3	1,098	3,583	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	144	34,808	392,708	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	253,955	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	253,955	
Forfeited Discounts (470):		
Customer late payment charges	441	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	441	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
2001 TAX EQUIVALENT FORGIVEN	57,560	8
Total Other Water Revenues (474)	57,560	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	27,165	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,590	3
Chemicals (630)	2,780	4
Supplies and Expenses (640)	6,303	5
Repairs of Water Plant (650)	7,619	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	52,457	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,181	8
Office Supplies and Expenses (681)		9
Outside Services Employed (682)	5,204	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	6,196	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	13,581	
Total Operation and Maintenance Expenses	66,038	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		2,033	3
PSC Remainder Assessment		350	4
Other (specify): NONE			5
Total tax expense		2,383	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210191				3
County tax rate	mills		2.384301				4
Local tax rate	mills		4.972618				5
School tax rate	mills		10.885724				6
Voc. school tax rate	mills		1.481529				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.934363				10
Less: state credit	mills		1.591098				11
Net tax rate	mills		18.343265				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.972618				14
Combined School Tax Rate	mills		12.367253				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.339871				17
Total Tax Rate	mills		19.934363				18
Ratio of Local and School Tax to Total	dec.		0.869848				19
Total tax net of state credit	mills		18.343265				20
Net Local and School Tax Rate	mills		15.955857				21
Utility Plant, Jan. 1	\$	3,705,991	3,705,991				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	3,705,991	3,705,991				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,705,991	3,705,991				26
Assessment Ratio	dec.		0.933489				27
Assessed Value	\$	3,459,502	3,459,502				28
Net Local & School Rate	mills		15.955857				29
Tax Equiv. Computed for Current Year	\$	55,199	55,199				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	142,123		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	142,123	0	
PUMPING PLANT			
Land and Land Rights (320)	48,857		12
Structures and Improvements (321)	155,562	3,941	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	452,301		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	656,720	3,941	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			142,123	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	142,123	
PUMPING PLANT				
Land and Land Rights (320)			48,857	12
Structures and Improvements (321)			159,503	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			452,301	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	660,661	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	654,717		26
Transmission and Distribution Mains (343)	1,852,673	13,676	27
Fire Mains (344)	0		28
Services (345)	195,284		29
Meters (346)	21,137	1,849	30
Hydrants (348)	173,495	1,000	31
Other Transmission and Distribution Plant (349)	9,342		32
Total Transmission and Distribution Plant	2,906,648	16,525	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	500		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	500	0	
Total utility plant in service directly assignable	3,705,991	20,466	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,705,991	20,466	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			654,717	26
Transmission and Distribution Mains (343)			1,866,349	27
Fire Mains (344)			0	28
Services (345)			195,284	29
Meters (346)	625		22,361	30
Hydrants (348)			174,495	31
Other Transmission and Distribution Plant (349)			9,342	32
Total Transmission and Distribution Plant	625	0	2,922,548	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			500	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			0	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	500	
Total utility plant in service directly assignable	625	0	3,725,832	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	625	0	3,725,832	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,495	3,495	1
February			3,197	3,197	2
March			3,635	3,635	3
April			3,688	3,688	4
May			4,048	4,048	5
June			4,442	4,442	6
July			6,284	6,284	7
August			5,472	5,472	8
September			4,626	4,626	9
October			4,455	4,455	10
November			4,200	4,200	11
December			4,878	4,878	12
Total annual pumpage	0	0	52,420	52,420	
Less: Water sold				34,808	13
Volume pumped but not sold				17,612	14
Volume sold as a percent of volume pumped				66%	15
Volume used for water production, water quality and system maintenance				655	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				655	19
Volume pumped but unaccounted for				16,957	20
Percent of water lost				32%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
CAUSE WAS A WATER MAIN BREAK. REPAIRS WERE MADE TO THE MAINS.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				303	23
Date of maximum: 7/28/2002					24
Cause of maximum:					25
CUSTOMER DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				18	26
Date of minimum: 4/11/2002					27
Total KWH used for pumping for the year				173,060	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	#1	1,225	15	720,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	SERVICE PUMP 1	SERVICE PUMP 1 - BOOSTER	1
Location	WELL PUMP#1	PUMP 1	BOOSTER STATION	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	GUNDEROS	5
Year Installed	1995	1995	1994	6
Type	OTHER	OTHER	CENTRIFUGAL	7
Actual Capacity (gpm)	500	250	50	8
Pump Motor or Standby Engine Mfr	PLUEGER	US MOTOR	BALDOR	10
Year Installed	1995	1995	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	15	3	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SERVICE PUMP 2	SERVICE PUMP 2 - BOOSTER	SERVICE PUMP 3	14
Location	PUMP 2	BOOSTER STATION	PUMP 3	15
Purpose	P	B	S	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN TURBINE	AURORA	AMERICAN TURBINE	18
Year Installed	1995	1994	1995	19
Type	SUBMERSIBLE	CENTRIFUGAL	OTHER	20
Actual Capacity (gpm)	250	150	1,500	21
Pump Motor or Standby Engine Mfr	US MOTOR	MARATHON	US MOTOR	23
Year Installed	1995	1994	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	10	100	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SERVICE PUMP 3 - BOOSTER	STANDBY PUMP		1
Location	BOOSTER STATIONS	STANDBY		2
Purpose	B	S		3
Destination	D	D		4
Pump Manufacturer	AURORA	HITACHI		5
Year Installed	1994	1999		6
Type	CENTRIFUGAL	SUBMERSIBLE		7
Actual Capacity (gpm)	1,500	510		8
Pump Motor or Standby Engine Mfr	MARATHON	HITACHI		9
Year Installed	1994	1999		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	40	75		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ELEVATED TANK	RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1994	1995	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	132	13	10
			11
Total capacity in gallons (actual)	500,000	126,800	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	4.000	1,445	0	0	0	1,445
M	D	6.000	427	0	0	0	427
P	D	6.000	55	0	0	0	55
M	D	8.000	2,859	0	0	0	2,859
P	D	8.000	7,407	220	0	0	7,627
M	D	10.000	1,993	0	0	0	1,993
P	D	10.000	4,176	0	0	0	4,176
M	T	12.000	3,051	0	0	0	3,051
P	D	12.000	13,514	0	0	0	13,514
Total Within Municipality			34,927	220	0	0	35,147
M	D	99.000	1,888	0	0	0	1,888
Total Outside of Municipality			1,888	0	0	0	1,888
Total Utility			36,815	220	0	0	37,035

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.625	18	0	0	0	18		1
M	1.000	13	0	0	0	13	2	2
P	1.000	21	0	0	0	21		3
M	1.250	1	0	0	0	1	1	4
M	1.500	2	0	0	0	2	1	5
P	1.500	10	0	0	0	10		6
A	1.500	6	0	0	0	6		7
P	2.000	4	0	0	0	4	3	8
M	2.000	21	0	0	0	21	5	9
A	2.000	1	0	0	0	1		10
P	3.000	5	0	0	0	5	1	11
P	4.000	3	0	0	0	3	2	12
A	4.000	3	0	0	0	3	3	13
A	8.000	2	0	0	0	2	2	14
Total Utility		110	0	0	0	110	20	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	33	0	1	0	32	0	1
1.000	35	0	0	0	35	5	2
1.500	16	8	8	0	16	2	3
2.000	11	0	0	0	11	0	4
3.000	4	0	0	0	4	0	5
4.000	1	0	0	0	1	0	6
Total:	100	8	9	0	99	7	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	26	0	1	4	1	32	1
1.000	14	16	0	0	1	4	35	2
1.500	0	13	0	1	0	2	16	3
2.000	0	10	0	1	0	0	11	4
3.000	0	2	0	0	0	2	4	5
4.000	0	0	0	0	0	1	1	6
Total:	14	67	0	3	5	10	99	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	84	1			85	2
Total Fire Hydrants	84	1	0	0	85	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 85

Number of distribution system valves end of year: 106

Number of distribution valves operated during year: 104

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

OTHER WATER REVENUES (474): 2001 TAX EQUIVALENT WAS FORGIVEN. BOARD RESOLUTION TO GIVE ONE YEAR NOTICE TO UTILITY.

Water Operation & Maintenance Expenses (Page W-05)

Operation labor (600) increased because of a higher allocation of labor

Repairs of Water Plant (650) increased because of main breaks

Employee Pensions and Benefits (686) decreased because of change in allocation methods

Property Tax Equivalent (Water) (Page W-07)

3/4/02 COMMON COUNCIL APPROVED ONE YEAR ADVANCE NOTICE ON CHANGE IN TAX EQUIVALENT

Water Mains (Page W-15)

MAIN ADDITIONS WERE FOR THE PURITY DELAFIELD OFFICE BUILDING AND WERE DEVELOPER PAID CONTRIBUTIONS IN AID OF CONSTRUCTION.

Water Services (Page W-16)

\$2,500 was prepaid for the Purity Office Building in 2002. Hookup did not occur in 2002 so no new services are reflected.

Hydrants and Distribution System Valves (Page W-18)

DISTRIBUTION VALVES INCLUDES 2 ISOLATION VALVES INSTALLED IN 2002
